IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 4TH JULY 2007 / 13TH ASHADHA 1929

WP(C).No. 14476 of 2007(W)

PETITIONER:

M/S.GEMRAJ PLANTATIONS,
PATTUMUDY ESTATE,KARADYKUZHY,
PEERMADU,REP.BY ITS MANAGING PARTNER,
MR.E.K.KURIAN.

BY ADV. SRI.A.M.SHAFFIQUE
SRI.E.K.NANDAKUMAR
SRI.A.K.JAYASANKAR NAMBIAR
SRI.ANIL D. NAIR

RESPONDENTS:

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1. COMMERCIAL TAX OFFICER,
PEERMEDU.

2. DEPUTY COMMISSIONER OF COMMERCIAL TAXES
(APPEALS),ERNAKULAM.

3. INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
KATTAPPANA.

4. THE STATE OF KERALA,
REP.BY THE SECRETARY (TAXES),
GOVERNMENT OF KERALA,
SECRETARIAT,THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.P. NANDAKUMAR

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 04/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C).No. 14476 of 2007

APPENDIX

PETITIONER'S EXHIBITS:

EXHIBIT-P1: TRUE COPY OF THE ORDER NO.22130358/98-99 DATED 04-01-2007 PASSED BY THE 1ST RESPONDENT FOR THE A.Y. 1998-99 KGST

EXHIBIT-P2: TRUE COPY OF THE ORDER NO.22130358/99-00 DATED 04-01-2007 PASSED BY THE 1ST RESPONDENT FOR THE A.Y. 1999-00 KGST

EXHIBIT-P3: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 05-03-2007 FOR THE A.Y. 1998-99 KGST

EXHIBIT-P4: TRUE COPY OF THE APPEAL FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT DATED 05-03-2007 FOR THE A.Y. 1999-00 KGST

EXHIBIT-P5: TRUE COPY OF THE STAY PETITION FILED BEFORE THE 2ND RESPONDENT DATED 05-03-2007 (A.Y 1998-99) KGST

EXHIBIT-P6: TRUE COPY OF THE STAY PETITION FILED BEFORE THE 2ND RESPONDENT DATED 05-03-2007 (A.Y 1999-00) KGST

EXHIBIT-P7: TRUE COPY OF THE PETITION TO CONDONE THE DELAY FILED BEFORE THE 2ND RESPONDENT DATED 05-03-2007 (A.Y 1998-99) KGST

EXHIBIT-P8: TRUE COPY OF THE PETITION TO CONDONE THE DELAY FILED BEFORE THE 2ND RESPONDENT DATED 05-03-2007 (A.Y 1999-00) KGST

EXHIBIT -P9: TRUE COPY OF THE REVENUE RECOVERY NOTICE ISSUED BY THE 3RD RESPONDENT DATED 24-04-2007 NO.A7-1094/07 (RRC NO.20/06-07) FOR THE A.YS 1998-99 AND 1999-00

/TRUE COPY/

P.A. TO JUDGE

K.BALAKRISHNAN NAIR, J.

W.P.(C) No. 14476 of 2007-W

Dated this the 4th day of July, 2007.

J U D G M E N T

The petitioner has preferred Exts.P3 and P4 appeals against Exts.P1 and P2 assessment orders of sales tax, for the years 1998-1999 and 1999-2000. Applications for stay were also filed along with the appeals. Pending appeals, when recovery steps were taken by issuing Ext.P9 revenue recovery notice, this writ petition is filed seeking appropriate reliefs. This Court, on 4-5-2007 granted interim stay of Ext.P9, on condition of payment of Rs.2.5 lakhs, within six weeks. The learned counsel for the petitioner submitted that the said amount has been deposited on 18-6-2007. The petitioner prays for disposing of the writ petition, maintaining the said interim order till the disposal of the appeals.

2. I heard the learned Government Pleader for the respondents also. The learned Government Pleader submitted that the stay petitions are pending and therefore the appellate authority may be directed to consider the those petitions.

3. Since this Court has already granted a stay order and the condition for stay has already been obeyed, I think it is not necessary or proper, to direct the appellate authority, to consider again on the question of interim relief. Having regard to the facts of the case, the second respondent is

directed to consider and pass orders on Exts.P3 and P4 appeals, in accordance with law, after affording an opportunity of being heard to the petitioner, as expeditiously as possible, preferably within four months from the date of production of a copy of this judgment. If the petitioner produces a copy of this judgment before the appellate authority, within three weeks from today, the interim order granted by this Court will remain in force for a period of five months from today. The petitioner shall co-operate with the appellate authority, for early hearing of the appeals.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR,
JUDGE.

MS